



CEMETERY AND FUNERAL BUREAU
 400 R STREET, SUITE 3040
 SACRAMENTO, CA 95814
 (916) 322-7737 Fax (916) 323-1890



1999

ENDOWMENT CARE FUND AND SPECIAL CARE FUND REPORT

Certificate of Authority (License) Number: COA _____

Corporation Name: _____

Phone Number: (____) _____

Mailing Address: (This should be the address for any written correspondence to the cemetery.)

Cemetery Name: _____

Phone Number: (____) _____

Cemetery Address: (This should be the physical address of the cemetery.)

Reporting Period: (check one)

_____ **Calendar Year ending December 31, 1999**

_____ **Fiscal Year Beginning on _____ and Ending on _____**

IMPORTANT REPORTING INFORMATION

1. If the reporting period is a calendar year, Business and Professions Code Section 9650 (a) requires that this report be filed with the Cemetery and Funeral Bureau on or before June 1, 2000.
2. If prior approval has been received to file this report on a fiscal year basis, Business and Professions Code Section 9650 (a) requires this report to be filed with the Cemetery and Funeral Bureau within five months after the close of the fiscal year end.
3. Business and Professions Code Section 9650 (b) requires that this report be accompanied by an audit report upon the general purpose financial statements of the endowment care fund and special care fund signed by the certified public accountant or public accountant that has performed the audit.
4. Business and Professions Code Section 9650 (b) requires that this report be verified by the president or vice president and at least one other officer of the Cemetery Corporation.
5. Any report postmarked after June 1, 2000 or more than five months after the close of the fiscal year end will be considered late. Late filing of reports will be subject to the late filing penalty contained in Business and Professions Code Section 9650.4.

1. List of officers and directors of the cemetery corporation:
(If additional space is needed, please attach a page to this report.)

Name and Address

Title

2. For the board of trustees over the endowment care fund and special care fund(s), does more than one member have a proprietary interest in the cemetery authority?

Yes _____ No _____

- (a) If there is more than one member on the board of trustees that has a proprietary interest in the cemetery authority, please provide an explanation.

3. Please list all members of the board trustees over the endowment care fund and special care fund(s) and include the individual's residence (or business address) and a telephone number where the trustee can be contacted. If additional space is needed, please attach a page to this report.

If the trustee over the trust fund(s) is a state or national bank authorized to engage in trust business, please provide the name, address, and telephone number of the bank and a contact person at the bank for any questions regarding the trust fund(s).

Name, Address, and Telephone Number	Relationship to Cemetery	Trustee Over:	
		Endowment Care	Special Care
_____	_____	()	()

_____	_____	()	()

_____	_____	()	()

_____	_____	()	()

_____	_____	()	()

4. What is total amount of compensation paid to the board of trustees for this report period? \$ _____

- (a) Does the total amount of compensation paid to the board of trustees exceed five percent of the net income derived from the trust funds?

Yes _____ No _____

If the answer to 4 (a) is yes, please provide an explanation.

5. Has each member of the board of trustees signed an acknowledgment of understanding regarding their role as a trustee that is responsible for managing the endowment care fund and special care fund(s)?
Yes _____ No _____

6. Does the cemetery authority have fidelity bond coverage executed by an admitted surety insurer in the amount of \$50,000 guaranteeing payment to each endowment care fund and special care fund for any monetary loss incurred by the trust funds for acts of fraud or dishonesty by the trustee or trustees?
Yes _____ No _____

(a) If the answer to 6 is yes, please provide evidence of the fidelity bond coverage. This evidence should include the following:

- Bond Number or Policy Number: _____
- Name of Insurance Carrier: _____
- Effective dates for the Insurance Policy: _____
- Maximum Amount of Coverage per Loss: _____

(b) If the answer to 6 is no, is the trustee over the endowment care fund and/or special care funds a state or national bank authorized to engage in trust business pursuant to the California Financial Code?
Yes _____ No _____

7. Please state the location within the State of California where the books, accounts and records of the trust fund(s) are maintained and available for inspection.

8. Please provide the name, address, and phone number of the certified public accountant or public accountant that performed the audit upon the trust fund(s) for this reporting period.

Name: _____
Address: _____
Telephone No.: _____

9. Who is the authorized contact person for any questions regarding this report?

Name: _____ Telephone Number: _____

10. Does the cemetery authority also own a licensed funeral establishment(s)?
Yes _____ No _____

(a) If the answer to 10 is yes, please provide the funeral establishment name(s) and license number(s).

11. Does the cemetery authority maintain a nonendowment care section?
Yes _____ No _____
12. Does the cemetery authority presently engage in the sale of nonendowment care interment property?
Yes _____ No _____ Not Applicable _____
13. Does the cemetery authority have the endowment care and/or nonendowment care signs posted as required by: Health and Safety Code Sections 8740, 8741 and 8743; and California Code of Regulations Code Sections 2336 and 2337?
Yes _____ No _____
- (a) If the answer to 13 is no, please provide an explanation.
14. Does the cemetery authority certify that all contracts, literature, etc. for the nonendowment care property contains the required disclosures required by Health and Safety Code Sections 8740, and 8744; and the California Code of Regulations Code Sections 2336 and 2337?
Yes _____ No _____ Not Applicable _____
- (a) If the answer to 14 is no, please provide an explanation.
15. Does the cemetery authority certify that separate books and records are maintained of the endowment care fund and that the endowment care fund is kept separate and apart from all other cemetery funds as required by Health and Safety Code Section 8738.2?
Yes _____ No _____
- (a) If the answer to 15 is no, please provide an explanation.
16. Does the cemetery authority certify that the income earned from the investment of the endowment care funds has been used solely for the general care, maintenance, embellishment of the cemetery, reserve for losses and other expenses authorized by law?
Yes _____ No _____
17. Has the cemetery authority and/or trustees maintained a record of the **specific expenditures** upon which the income from the endowment care funds has been expended upon?
Yes _____ No _____

18. Does the cemetery authority certify that the minimum contributions as required by Health and Safety Code Section 8738 have been deposited into the endowment care fund?

Yes _____ No _____

(a) If the answer to 18 is no, please provide an explanation.

19. Please list the contribution rate(s) to the endowment care fund for the sale of interment space in the cemetery during the reporting period for this report. (If additional space is needed, please attach to this report.)

Type of Interment Space

Deposit Rate

Grave Space:

(List for each type i.e., standard grave, child grave, cremains burial, etc.)

_____ per square foot
_____ per square foot
_____ per square foot
_____ per square foot
_____ per square foot

Crypts

_____ per crypt
_____ per crypt
_____ per crypt
_____ per crypt

Companion crypts:

First crypt

Additional crypts

_____ per crypt
_____ per additional crypt

Niches

_____ per niche

Other (list reason for other contributions):

_____ per _____
_____ per _____
_____ per _____
_____ per _____

20. Has the cemetery authority accepted any payments in advance of need for any services or commodities, other than interment property?
Yes _____ No _____
- (a) If the answer to 20 is yes, has all the money collected in advance of need been deposited into a trust?
Yes _____ No _____
- (b) If the answer to 20 (a) is no, please provide an explanation.
21. Has the cemetery authority purchased any cemetery commodities for storage in advance of need?
Yes _____ No _____
- (a) If the answer to 21 is yes, is a written inventory of the commodities in storage maintained?
Yes _____ No _____
22. Are all payments that are received for deposit in a special care fund placed into the custody of the trustee within thirty days after receipt?
Yes _____ No _____
- (a) If the answer to 22 is no, please provide an explanation.
23. Has the cemetery authority and/or trustees maintained a record of the **specific expenditures** made from the special care fund(s)?
Yes _____ No _____
24. Does the cemetery authority certify that the principal and income of the special care fund(s) has been used only for purposes consistent with the purpose for which the cemetery has been established?
Yes _____ No _____
25. Are any trust fund investments in default?
Yes _____ No _____
- (a) If the answer to 25 is yes, please identify the investments that are in default.

26. Did the cemetery authority realize any capital gains and/or losses on trust fund investments during the current year?

Yes _____ No _____

(a) If the answer to 26 is yes, please complete the schedule of capital gains and losses on page 15.

27. Has the cemetery authority and/or trustees commingled the money from the endowment care trust fund and the special care fund(s) for purposes of investment?

Yes _____ No _____

(a) If the answer to 27 is yes, do you have a record of the principal sum contributed from each respective trust fund to the commingled investment(s)?

Yes _____ No _____

(b) If the answer to 27 is yes, please provide a description of the method used to allocate the income earned on the commingled investments to the endowment care fund and special care fund(s).

28. Has the cemetery authority entered into any transactions between the cemetery corporation or any corporate officer and the trustees over the endowment care fund and/or special care fund(s)?

Yes _____ No _____

(a) If the answer to 28 is yes, do any of the transactions effect the endowment care fund and/or special care fund(s)?

Yes _____ No _____

(b) If the answer to 28 or 28 (a) is yes, please attach a statement that identifies the dates, amounts, and a detailed description of the transactions.

SCHEDULE OF INTERMENT SPACE SOLD
FOR THE YEAR ENDED _____

Total number of ground burial spaces sold _____

Total number of square feet of ground burial spaces sold _____ square feet

Total number of crypts sold _____

Total number of niches sold _____

ENDOWMENT CARE FUND CORPUS

Initial deposit \$ _____

Grave space contributions deposited:

Accumulated balance forward from prior year \$ _____

Current year deposits \$ _____

Total deposits for grave space \$ _____

Crypt space contributions deposited:

Accumulated balance forward from prior year \$ _____

Current year deposits \$ _____

Total deposits for crypt space \$ _____

Niche space contributions deposited:

Accumulated balance forward from prior year \$ _____

Current year deposits \$ _____

Total deposits for niche space \$ _____

Other contributions deposited:

Accumulated balance forward from prior year \$ _____

Current year deposits \$ _____

Total deposits for other contributions \$ _____

Total corpus from initial deposit and contributions \$ _____

Accumulated Capital Gains **Realized**:

Total net capital gains/(losses) since the establishment of the fund through 12/31/98 or previous fiscal year end that has been added to the fund corpus. (This amount should be net of any capital gains previously set aside in the reserve for future maintenance and net of any losses applied against the reserve for losses.) \$ _____

Current Year Capital Gains/(Losses) **Realized**:

Capital gains for the current reporting year \$ _____

Less: Capital losses not applied to the reserve for losses (\$ _____)

Net current year capital gains/(losses) \$ _____

Less: Amount of current year capital gain set aside in the reserve for future maintenance (\$ _____)

Total current year net capital gains/(losses) added to fund corpus \$ _____

Total fund corpus from net capital gains/(losses) \$ _____

Total corpus (initial deposit, contributions and capital gains) \$ _____

Reserve for losses \$ _____

Reserve for future maintenance \$ _____

Unexpended trust income \$ _____

Total endowment care fund corpus, reserves, and unexpended income \$ _____

**RECONCILIATION OF THE
ENDOWMENT CARE FUND PER THIS REPORT TO THE
AUDITED ENDOWMENT CARE FUND BALANCE**

Total endowment care fund corpus, reserves, and unexpended income \$ _____
(From page 10)

Add (Subtract) Reconciling Items:

Unrealized capital gains (losses)	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Endowment Care Fund Balance Per Audited Financial Statements \$ _____

If more space is needed, please attach a corresponding schedule to this report.

**ENDOWMENT CARE FUND
RESERVE FOR LOSSES**

Beginning balance	\$ _____
Additions to the reserve for the current year	\$ _____
Total available Reserve for Losses	\$ _____
Less: Capital losses realized	\$ _____
Total ending balance reserve for losses (From page 10)	\$ _____

Please provide an explanation for the basis of the current year additions to the reserve for losses.

If there are losses applied to the reserve, please provide a detailed description of the losses.
If more space is needed, attach a page to this report.

**ENDOWMENT CARE FUND
RESERVE FOR FUTURE MAINTENANCE**

Beginning balance	\$ _____
Additions to the reserve for the current year	\$ _____
Total available Reserve for future maintenance	\$ _____
Less: current year reserve expended for maintenance	\$ _____
Total ending balance reserve for future maintenance (From page 10)	\$ _____

Has the cemetery authority maintained a record of the authorizations and the specific expenditures from the reserve for future maintenance?

Yes _____ No _____

SPECIAL CARE FUND CORPUS

Flower Trust Fund(s)	\$ _____
Special Lot Care, etc.	\$ _____
Cremation Trust Fund(s)	\$ _____
Markers, Vaults, and Future Services Trust Fund(s)	\$ _____
Other(s): _____	\$ _____
_____	\$ _____
_____	\$ _____
Total special care trust fund(s) corpus	\$ _____

SPECIAL CARE FUND RESERVE FOR LOSSES

Beginning balance	\$ _____
Additions to the reserve for the current year	\$ _____
Total available reserve for losses	\$ _____
Less: Capital losses realized	\$ _____
Total reserve for losses at year end	\$ _____

Please provide an explanation for the basis of the current year additions to the reserve for losses.

If there are any losses applied to the reserve, please provide a detailed description of the losses.
If more space is needed, attach a page to this report.

CORPUS AND INVESTMENT RECONCILIATION

Total endowment care fund corpus, reserves, and unexpended income (From page 10)	\$_____
Total special care trust fund(s) corpus (From page 13)	\$_____
Total trust fund(s) corpus	\$_____
Less: Total investments (From page 16)	\$_____
Difference	\$_____

If there is a difference, provide an explanation.

CARE FUND

Please complete a separate schedule for each trust fund that has realized gains and/or losses. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule of is needed.

If more space is needed, attach a page to this report.

<u>Description of Investment</u>	<u>Date of disposition</u>	<u>Amount Realized from the disposition</u>	<u>Cost basis</u>	<u>Gain (loss)</u>
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
Total net realized gain (loss)				\$ _____
Income tax effect				\$ _____
Total net realized gain (loss) after income tax				\$ _____

If there are commingled the trust funds for investment, complete the following:

Amount of total net realized gain (loss) allocated to the endowment care fund \$ _____

Amount of total net realized gain (loss) allocated to the special care fund(s) \$ _____

Describe the allocation basis:

INVESTMENTS

If more space is needed, attach a page to this report.

Total investments

Total market value \$ _____

Net unrealized gain (loss) \$ _____

Amount of total net unrealized gain (loss) allocated to the endowment care fund \$ _____

Describe the allocation basis:

We certify under the laws of the State of California that we are a duly appointed, qualified and acting officer of the cemetery corporation and that the statements contained and answers given above are true and correct to the best of our knowledge and belief.

Signed: _____

Title: _____

(President or Vice President)

Date: _____

Signed: _____

Title: _____

(Other Corporate Officer)

Date: _____

Please return the completed Endowment Care Fund and Special Care Fund Report along with the required audit report to the following address:

**Cemetery and Funeral Bureau
Annual Cemetery Trust Fund Reports
400 R Street, Suite 3040
Sacramento, CA 95814**